IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 23RD MAY 2007 / 2ND JYAISHTA 1929

WP(C).No. 14138 of 2007(G)

PETITIONER:

A.J.ANNAKUTTY,PROPRIETRESS,
ANJALY BROILERS,KADLIKKODU,MUVATTUPUZHA.

BY ADV. SRI.RAJU JOSEPH

RESPONDENTS:

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1. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCAIL TAXES,ERNAKULAM.

2. THE ASSISTANT COMMISSIONER,
SPECIAL CICLE,MATTANCHERRY.

3. THE DEPUTY TAHSIOLDAR (RR),
MUVATTUPUZHA.

4. THE VILLAGE OFFICER,
MANJALLORE VILLAGE,
MUVATTUPUZHA.

BY G.P. SRI.MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.14138 of 2007

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Dated this the 23rd day of May, 2007.

JUDGMENT

The petitioner is challenging interim orders of stay granted by the appellate authority directing payment of 50% of tax. Government Pleader pointed out that petitioner's claim of exemption is bogus as revealed in the assessment order. In any case I do not think it is proper for this court to consider merits of the case at this stage because if it is done, the appeals will become infructuous. However, having regard to the total demand and since tax demanded is on declared turnover, petitioner is not entitled to absolute stay. In the circumstances, W.P. is disposed of granting stay against recovery proceedings on petitioner remitting a sum of rupees twenty five lakhs towards tax liability for 2002-2003 and 2003-2004 within a period of one month. There will be direction to respondents 3 and 4 not to sell any attached properties for one month from now and if payment is made as above, recovery proceedings will be kept in abeyance till disposal of appeals. The first respondent is directed to take up the appeals out of turn and dispose of the same on priority basis after hearing the petitioner within two months from the date of making payment as above.

C.N.RAMACHANDRAN NAIR
Judge

pms